REGISTERED No. M. 7463.

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. VI] Trivandrum, Monday, 3rd July 1961 / 12th Asadha 1883 [No. 81

Law Department

NOTIFICATION

No. 7535|58|Law|(K)3.

Dated, Trivandrum, 3rd July, 1961|
12th Asadha, 1883.

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 1st day of July, 1961.

By order of the Governor,

P. SANKARAN ELAYATH,
Law Secretary.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1961.

ACT 20 OF 1961

THE KERALA LOCAL AUTHORITIES ENTERTAINMENTS TAX ACT, 1961.

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ACT 20 OF 1961

THE KERALA LOCAL AUTHORITIES ENTERTAINMENTS TAX ACT, 1961.

An Act to unify and amend the law relating to the imposition and collection of taxes on amusements and other entertainments in the State of Kerala.

Preamble.—WHEREAS it is expedient to unify and amend the law relating to the imposition and collection of taxes on amusements and other entertainments in the State of Kerala;

BE it enacted in the Twelfth Year of the Republic of India as follows:—

1. *Short title, extent and commencement.*—(1) This Act may be called the Kerala Local Authorities Entertainments Tax Act, 1961.

(2) It extends to the whole of the State of Kerala.

(3) It shall come into force on such date as the Government may, by notification in the Gazette, appoint.

2. *Definitions.*—In this Act, unless the context otherwise requires—

(1) 'admission' includes admission as a spectator or as one of an audience and admission for the purpose of amusement by taking part in an entertainment;

(2) 'admission to an entertainment' includes admission to any place in which the entertainment is held;

(3) 'agriculture' includes horticulture and breeding of animals of every description;

(4) 'entertainment' includes any exhibition, performance, amusement, game, sport or race to which persons are admitted for payment;

(5) 'institution' includes a company, society, club or other association of persons by whatever name called:

(6) 'Local authority means—

(a) in any City, the Corporation of that City;

(b) in any Municipal area, the Municipal Council concerned; and

(c) in any area within the jurisdiction of a Panchayat, the Panchayat concerned;

(7) 'payment for admission' includes—

(a) any payment made by a person who, having been admitted to one part of a place of entertainment, is subsequently admitted to another part thereof, for admission to which a payment involving a tax or a higher rate of tax is required;

(b) any payment for seats or other accommodation in a place of entertainment; and

(c) any payment for any purpose whatsoever connected with an entertainment which a person is required to make as a condition of attending or continuing to attend the entertainment in addition to the payment, if any, for admission to the entertainment.

(8) 'proprietor' in relation to any entertainment includes any person responsible for the management thereof.

3. *General provisions regarding the levy of the tax and the rate of tax.*—Any local authority may levy a tax (hereinafter referred to as the entertainments tax) at a rate not less than ten percent and not more than twenty-five percent on each payment for admission to any entertainment.

4. *Composition and consolidated payment of tax.*— On the application of the proprietor of any entertainment in respect of which the entertainments tax is payable under section 3, the local authority may, subject to such rules as may be made by the Government in this behalf, compound the tax payable in respect of such entertainment for a consolidated payment.

5. *Admission of persons to entertainments subject to tax.*—(1) Save in the cases referred to in section 4, no person shall be admitted for payment to any entertainment where the payment is subject to entertainments tax, except—

(a) with a ticket stamped with an impressed, embossed, engraved or adhesive stamp issued by the local authority indicating the proper tax for such ticket; or

(b) in special cases, with the approval of the local authority, through a barrier which, or by means of a mechanical contrivance which, automatically registers the number of persons admitted,

unless the proprietor of the entertainment has made arrangements approved by the local authority for furnishing returns of the payments for admission to the entertainment and has given security approved by the local authority for the payment of the entertainments tax.

(2) Nothing contained in sub-section (1) shall be deemed to preclude the local authority from requiring security from the proprietor of an entertainment for the payment of the entertainments tax in any other case.

6. *Manner of payment of tax.*—(1) The entertainments tax shall be levied in respect of each person admitted for payment, and in the case of admission by ticket, shall be paid by means of a ticket referred to in clause (a) of sub-section (1) of section 5, and in the case of admission otherwise than by ticket, shall be calculated and paid on the number of admissions.

(2) The entertainments tax in the case of admission otherwise than by ticket shall be recoverable from the proprietor.

(3) Where the payment for admission to an entertainment is made wholly or partly by means of a lump sum paid as a subscription or contribution to any institution, or for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, the entertainments tax shall be paid on the amount of the lump sum, but where the local authority is of the opinion that the payment of a lump sum or any payment for a ticket represents payment for other privileges, rights or purposes besides the admission to an entertainment or covers admission to an entertainment during any period during which the tax has not been in operation, the tax shall be levied on such amount as appears to the local authority to represent the right of admission to entertainments in respect of which the entertainments tax is payable.

7. *Entertainment exempted from payment of tax.*— (1) The entertainments tax shall not be levied on payments for admission to any entertainment where the local authority is satisfied.—

(a) that the entertainment is of a wholly educational character; or

(b) that the entertainment is provided for purposes which are wholly or partly educational, cultural or scientific by an institution not conducted or established for profit; or

(c) that the entertainment is provided by an institution not conducted for profit and established solely for the purposes of promoting public health or the interests of agriculture or a manufacturing industry, and which consists solely of an exhibition of articles which are of material interest in connection with questions relating to public health or agriculture, or of the products of the industry for promoting the interests of which the institution exists or of the materials, machinery, appliances or food stuffs used in the production of those products; or

(d) that the whole or the net proceeds of the entertainment is devoted to philanthropic, religious or charitable purposes.

(2) Any dispute as to whether an entertainment is of the character referred to in any of the clauses of sub-section (1) shall be referred to the District Collector, whose decision shall be final.

(3) The Government may in consultation with the local authority concerned, by order, exempt any particular entertainment or class of entertainments from liability to the tax. The local authority shall have power to grant exemption in any other case subject to the previous sanction of the Government.

8. *Manner of recovery of tax and fines under the Act.*—(1) Any amount due on account of the entertainments tax may be recovered by the local authority in the same manner as any tax payable to the local authority.

(2) Any fine imposed under this Act or rules or bye-laws made thereunder shall be recovered in the manner provided in the Code of Criminal Procedure 1898, for the recovery of fines and shall on recovery be paid to the local authority concerned to be applied for the general purposes of such authority.

9. *Inspection by Local Authority.*— (1) Any officer authorised by the local authority in this behalf may enter any place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of entertainment at any reasonable time, with a view to seeing whether the provisions of this Act or any rules made thereunder are being complied with.

(2) If any person prevents or obstructs the entry of any officer so authorised, he shall, in addition to any other punishment to which he is liable under any law for the time being in force, be liable on conviction before a Magistrate to a fine not exceeding two hundred rupees.

(3) Every officer authorised under this section shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

10. *Penalty for non-payment of tax.*—(1) If any person is admitted for payment to any place of entertainment and the provisions of section 5 are not complied with, the proprietor of the entertainment to which such person is admitted shall, on conviction by a Magistrate, be liable in respect of each such offence to a fine not exceeding two hundred rupees and shall in addition be liable to pay any tax which should have been paid.

(2) Without prejudice to the provisions of sub-section (1) any officer authorised by the local authority in this behalf may enter any place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of

entertainment at any reasonable time, and if satisfied that the provisions of section 5 are not complied with, by order in writing prevent the further use of such place for the purposes of any entertainment:

Provided that before preventing the further use of the place for the purpose of the entertainment the proprietor of the entertainment shall be given a reasonable opportunity to show cause against the proposed action.

(3) If the order under sub-section (2) is not complied with, the officer may request the officer in charge of the police station having jurisdiction over the place to prevent the further use of such place for the purpose of any entertainment and the officer in charge of the police station shall be bound to comply with the request.

11. *Power of the Government to make rules.*—(1) The Government may make rules to carry out all or any of the purposes of this Act, not inconsistent therewith.

(2) In particular and without prejudice to the generality of the foregoing power they may make rules—

(a) for the composition and consolidated payment of tax under section 4; and

(b) for the presentation and disposal of applications for exemption from payment of the entertainments tax.

(3) In making any rules the Government may provide that a breach thereof shall be punishable with fine which may extend to one hundred rupees.

(4) All rules made under this Act shall be laid for not less than fourteen days before the Legislative Assembly, as soon as possible after they are made and shall be subject to such modification whether by way of repeal or amendment, as the Legislative Assembly may make during the session in which they are so laid or the session immediately following.

12. *Power of Local Authority to make bye-laws.*—(1) Any local authority may make bye-laws not inconsistent with this Act or any rules made thereunder—

(a) for the supply and use of labels or stamped or embossed tickets or for the stamping or embossing of tickets sent to be stamped or embossed and for securing the defacement of labels when used;

(b) for the use of tickets covering the admission of more than one person and the calculation of the tax thereon and for the payment of the tax on the transfer from one part of a place of entertainment to another and on payment for seats or other accommodation;

(c) for controlling the use of barriers or mechanical contrivances (including the prevention of the use of the same barrier or mechanical contrivance for payments of a different amount) and for securing proper records of admission by means of barriers or mechanical contrivances;

(d) for the checking of admissions, the keeping of accounts and furnishing of returns by the proprietors of entertainments to which the provisions of section 4 are applied or in respect of which the arrangements approved by the local authority for furnishing returns are made under section 5;

(e) for the renewal of damaged or spoiled labels;

(f) for the keeping of accounts of all labels used under this Act;

(g) for the regulation of the time and place of holding an entertainment and supervision thereof;

(h) for the regulation of the time and mode of collecting the tax under this Act; and

(i) in general, for carrying out the purposes of this Act.

(2) In making a bye-law, the local authority may provide, that a breach thereof shall be punishable with fine which may extend to fifty rupees and in case of a continuing breach with fine which may extend to fifteen rupees for every day during which the breach continues after conviction for the first breach.

(3) All such bye-laws shall have effect when they have been approved by the Director of Local Bodies or such other officer not below the rank of a Deputy Director of Local Bodies as may be authorised by him in that behalf and published in the Gazette, provided that in the case of the bye-laws made by a municipal Corporation, the approval shall be that of the Government.

13. *Repeal and Savings.* The Travancore-Cochin Local Authorities Entertainments Tax Act, 1951 (Act VI of 1951) and the Madras Entertainments Tax Act, 1939 (Act X of 1939) as in force in the Malabar district referred to in sub-section (2) of section 5 of the States Reorganisation Act, 1956 (Central Act 37 of 1956) are hereby repealed:

Provided that any notification, order, rule or bye-law issued or made under the repealed Acts, shall, so far as it is not inconsistent with the provisions of this Act, continue in force and be deemed to have been made or issued under the provisions of this Act, unless and until it is superseded by any notification, order, rule or bye-law made or issued under this Act.

REGISTERED No. M. 7463

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EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. VI] Trivandrum, Monday, 3rd July 1961 / 12th Asadha 1883 [No. 82.

ELECTION COMMISSION, INDIA

1, Aurangzeb Road, New Delhi-11.

Dated the 30th June, 1961/9th Asadha 1883 (Saka).

NOTIFICATION

No. 29/KL/61.—In exercise of the powers conferred by rule 12 of the Registration of Electors Rules, 1960, the Election Commission hereby extends up to and including the 15th July, 1961, the period within which a claim for inclusion in, or an objection to the inclusion of any other person's name, in the electoral roll for the Assembly Constituencies comprised within the following districts in the State of Kerala shall be made:—

Trivandrum
Quilon
Alleppey
Kottayam
Ernakulam
Trichur.

By order,

(PRAKASH NARAIN),
Secretary to the Election Commission.

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